IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 19TH JUNE 2007 / 29TH JYAISHTA 1929

WP(C).No. 18789 of 2007()

PETITIONER:

M/S.MASCOT BEACH RESORT, BABY BEACH,
KANNUR REPRESENTED BY MANAGING PARTNER,
C.JITHENDRA.

BY ADV. SRI.DALE P.KURIEN

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER,
(WORKS CONTRACT & LUXURY TAX),
IST CIRCLE, KANNUR.

2. DEPUTY COMMISSIONER (APPEAL),A
COMMERCIAL TAX OFFICE (WC & LT),
CALICUT.

3. SPECIAL DEPUTY TAHSILDAR,
REVENUE RECOVERY, KANNUR.

BY G.P. SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 18789 OF 2007

Dated this the 19th day of June, 2007

JUDGMENT

Since petitioner has filed appeal against luxury tax demand for 2002-03, W.P. is disposed of granting stay against recovery of two-thirds of the disputed luxury tax on petitioner remitting one third within three weeks from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

(C.N.RAMACHANDRAN NAIR)
Judge